

REMARKS

Applicants respectfully request favorable reconsideration of this application, as amended.

Claims 1-18 are pending. By this Amendment, Claims 1, 6 and 10 have been amended to more particularly recite the subject matter of Applicants' invention as discussed in detail below.

In the Office Action, Claims 1-18 were rejected under 35 U.S.C. § 103 over Takashi in combination with Kinoshita and Moyer.

Without acceding to the rejections, Claims 1, 6 and 10 have been amended to more particularly recite a semiconductor layer that is provided over an insulator layer having lower thermal conductivity than the semiconductor layer. Support is provided, for example, at page 2, lines 10-27 of Applicants' specification. It is apparent that none of the applied references teaches or suggests at least this feature of the claims.

For example, the primary reference, Takashi, discloses a "P type substrate 1" and an "N type embedding layer 2." See, for example, Takashi, para. [0006]. It is apparent that Takashi does not teach or suggest a semiconductor layer that is provided over an insulator layer having lower

thermal conductivity than the semiconductor layer, as recited in Claims 1, 6 and 10.

The secondary references, Kinoshita and Moyer, are not seen to remedy the above-discussed deficiencies of Takashi.

Therefore, Applicants respectfully submit that Claims 1, 6 and 10, as well as their respective dependents, distinguish patentably over the combination of Takashi, Kinoshita and Moyer, for at least the reasons presented above.

A Notice of Allowance is respectfully requested.

The Commissioner is hereby authorized to charge to Deposit Account No. 50-1165 (XA-10036) any fees under 37 C.F.R. §§ 1.16 and 1.17 that may be required by this paper and to credit any overpayment to that Account. If any extension of time is required in connection with the filing of this paper and has not been separately requested, such extension is hereby requested.

Respectfully submitted,

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